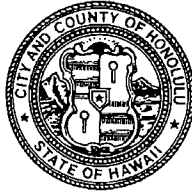


DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813
PHONE: (808) 768-3900 • FAX: (808) 768-3179 • INTERNET: www.honolulu.gov

KIRK CALDWELL
MAYOR



July 7, 2015

2015 JUL 10 AM 11:25
RECEIVED
CITY CLERK
CITY AND COUNTY OF HONOLULU
NELSON H. KOYANAGI, JR.
DIRECTOR
GARY T. KUROKAWA
DEPUTY DIRECTOR

The Honorable Ann H. Kobayashi, Chair
and Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

2015 JUL -9 P 1:38
RECEIVED
CITY COUNCIL
HONOLULU, HAWAII

Dear Chair Kobayashi and Councilmembers:

SUBJECT: Tax Compromise of Waimanalo Hawaiian Homes Association
and Na Kuhio 'Ike – TMK 4-1-008:100 & :101

Pursuant to Section 8-1.3(l) Revised Ordinances of Honolulu 1990, as amended, a compromise settlement of any real property tax claim in excess of \$500 is subject to the approval of the City Council.

We are requesting a one-time real property tax compromise to \$1,800.00 for FY2014-15 and FY2015-2016 which represents the real property taxes due on the property located on Waikupanaha Street, identified by tax map keys 4-1-008:100 and :101 and owned by Hawaiian Home Lands. The property tax liability for this property is \$20,225.88, not including any penalty and interest. The amount of tax to be compromised is \$18,425.88.

Waimanalo Hawaiian Homes Association (WHHA) is a non-profit corporation organized in 1989 for the purpose to promote the welfare and to secure laws for care and protection of the property and children of its members. Na Kuhio 'Ike is also a non-profit corporation created in 2011 to support WHHA by managing and operating charitable activities and assisting with obtaining construction financing of additional facilities to further their non-profit mission.

The above noted property meets the criteria of Resolution 11-259, which states, in part "That when a property or a portion of a property is eligible for an exemption from real property taxes pursuant to Section 8-10.10, Revised Ordinances of Honolulu

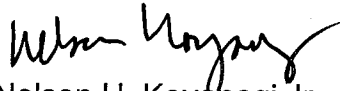
The Honorable Ann H. Kobayashi, Chair
and Members
Committee on Budget
July 7, 2015
Page 2

(Exemption-Charitable purposes), but does not qualify solely because no timely application for exemption is filed:

1. For claims involving a property or a portion of a property for which property taxes are delinquent, it shall be the policy of the Council to approve the compromise of the claim in an amount not to exceed the minimum tax for every six months or portion thereof that the real property taxes are delinquent, provided the delinquency was not willful; and
2. For claims involving a property or a portion of a property for which property taxes are not delinquent, it shall be the policy of the Council to approve the compromise of the claim in an amount not to exceed the minimum tax."

If you have any questions, please call me at 768-3901.

Sincerely,



Nelson H. Koyanagi Jr., Director
Budget and Fiscal Services

APPROVED:



Roy K. Amemiya, Jr.
Managing Director